











# NAVAL POSTGRADUATE SCHOOL

## Monterey, California



## THESIS

LEARNING OBJECTIVES FOR THE NAVY  
PRACTICAL COMPTROLLERSHIP COURSE:  
A VALIDATION

by

Anne K. Hagstrom

December, 1991

Thesis Advisor:

Glenn D. Eberling

Approved for public release; distribution is unlimited

T260366



## REPORT DOCUMENTATION PAGE

1a REPORT SECURITY CLASSIFICATION UNCLASSIFIED			1b RESTRICTIVE MARKINGS		
2a SECURITY CLASSIFICATION AUTHORITY			3 DISTRIBUTION/AVAILABILITY OF REPORT Approved for public release; distribution is unlimited		
2b DECLASSIFICATION/DOWNGRADING SCHEDULE					
4 PERFORMING ORGANIZATION REPORT NUMBER(S)			5 MONITORING ORGANIZATION REPORT NUMBER(S)		
6a NAME OF PERFORMING ORGANIZATION Naval Postgraduate School		6b OFFICE SYMBOL (If applicable) 36		7a NAME OF MONITORING ORGANIZATION Naval Postgraduate School	
6c ADDRESS (City, State, and ZIP Code) Monterey, CA 93943-5000			7b ADDRESS (City, State, and ZIP Code) Monterey, CA 93943-5000		
8a NAME OF FUNDING/SPONSORING ORGANIZATION		8b OFFICE SYMBOL (If applicable)		9 PROCUREMENT INSTRUMENT IDENTIFICATION NUMBER	
8c ADDRESS (City, State, and ZIP Code)		10 SOURCE OF FUNDING NUMBERS			
		Program Element No		Project No	Task No
					Work Unit Accession Number
11 TITLE (Include Security Classification) LEARNING OBJECTIVES FOR THE NAVY PRACTICAL COMPTROLLERSHIP COURSE: A VALIDATION (UNCLASSIFIED)					
12 PERSONAL AUTHOR(S) Hagstrom, Anne K.					
13a TYPE OF REPORT Master's Thesis		13b TIME COVERED From To		14 DATE OF REPORT (year, month, day) December, 1991	
				15 PAGE COUNT 75	
16 SUPPLEMENTARY NOTATION The views expressed in this thesis are those of the author and do not reflect the official policy or position of the Department of Defense or the U.S. Government.					
17 COSATI CODES			18. SUBJECT TERMS (continue on reverse if necessary and identify by block number)		
FIELD	GROUP	SUBGROUP	Navy Financial Management Training, PCC Evaluation, PCC Learning Objectives		
19 ABSTRACT (continue on reverse if necessary and identify by block number) The Navy Practical Comptrollership Course (PCC) plays a significant role in training today's Navy financial managers. This thesis examines the specific learning objectives contained in the Navy PCC syllabus to determine whether these objectives meet the needs of Navy financial managers. Using the responses from a survey which was distributed to Navy financial managers, this thesis seeks to validate the specific learning objectives. It is concluded that the specific learning objectives are, for the most part, valid. Some proposed changes/revisions to the learning objectives are provided as an input for the course instructor. Additionally, this thesis conducts a brief analysis by previous Navy PCC attendees concerning the allotment of class time to instructor lectures, guest speakers, case studies and discussion time between students.					
20 DISTRIBUTION/AVAILABILITY OF ABSTRACT <input checked="" type="checkbox"/> UNCLASSIFIED/UNLIMITED <input type="checkbox"/> SAME AS REPORT <input type="checkbox"/> DTIC USERS					
21 ABSTRACT SECURITY CLASSIFICATION Unclassified					
22a NAME OF RESPONSIBLE INDIVIDUAL Glenn D. Eberling			22b TELEPHONE (Include Area code) 646-2884		22c OFFICE SYMBOL AS/Er

Approved for public release; distribution is unlimited.

Learning Objectives for the Navy Practical Comptrollership  
Course: A Validation

by

Anne K. Hagstrom  
Lieutenant, United States Navy  
B.S., Allegheny College, 1981

Submitted in partial fulfillment  
of the requirements for the degree of

MASTER OF SCIENCE IN MANAGEMENT

from the

NAVAL POSTGRADUATE SCHOOL  
December, 1991



## ABSTRACT

The Navy Practical Comptrollership Course (PCC) plays a significant role in training today's Navy financial managers. This thesis examines the specific learning objectives contained in the Navy PCC syllabus to determine whether these objectives meet the needs of Navy financial managers. Using the responses from a survey which was distributed to Navy financial managers, this thesis seeks to validate the specific learning objectives. It is concluded that the specific learning objectives are, for the most part, valid. Some proposed changes/revisions to the learning objectives are provided as an input for the course instructor. Additionally, this thesis conducts a brief analysis by previous Navy PCC attendees concerning the allotment of class time to instructor lectures, guest speakers, case studies and discussion time between students.

1 Test  
H1124  
C.1

## TABLE OF CONTENTS

I.	INTRODUCTION . . . . .	1
A.	PURPOSE . . . . .	1
B.	RESEARCH QUESTIONS . . . . .	3
C.	SCOPE . . . . .	4
D.	METHODOLOGY . . . . .	4
	1. Literature Review . . . . .	5
	2. Survey . . . . .	5
	3. Interviews . . . . .	5
E.	THESIS ORGANIZATION . . . . .	6
	1. Chapter II: Background on the Navy Practical Comptrollership Course . . . . .	6
	2. Chapter III: Survey and Data . . . . .	7
	3. Chapter IV: Conclusions and Recommendations . . . . .	7
II.	BACKGROUND ON THE NAVY PRACTICAL COMPTROLLERSHIP COURSE . . . . .	8
A.	FINANCIAL MANAGEMENT TRAINING . . . . .	8
B.	THE NAVY PRACTICAL COMPTROLLERSHIP COURSE . . . . .	11
C.	THE NAVY PCC STUDENT . . . . .	14
D.	COURSE CONTENT . . . . .	15

III. PRESENTATION AND ANALYSIS OF SURVEY AND DATA . . .	18
A. GENERAL . . . . .	18
B. SURVEY DISTRIBUTION . . . . .	18
C. SURVEY METHODOLOGY . . . . .	19
D. BACKGROUND EVALUATION OF RESPONDENTS . . . . .	21
E. ANALYSIS . . . . .	23
1. Total Responses . . . . .	23
a. Evaluating Topic Areas . . . . .	24
b. Proposed Changes/Revisions to Specific Learning Objectives . . . . .	25
2. PCC Respondents . . . . .	25
a. Evaluating Topic Areas . . . . .	26
b. Allotment of Class Time . . . . .	26
c. Additional Comments . . . . .	26
F. SUMMARY . . . . .	28
IV. CONCLUSIONS AND RECOMMENDATIONS . . . . .	29
A. GENERAL . . . . .	29
B. CONCLUSIONS . . . . .	29
C. RECOMMENDATIONS . . . . .	31
D. FURTHER RESEARCH . . . . .	33
APPENDIX A NAVY PRACTICAL COMPTROLLERSHIP COURSE LEARNING OBJECTIVES. . . . .	35
APPENDIX B SURVEY TO VALIDATE THE LEARNING OBJECTIVES FOR THE NAVY PCC. . . . .	47

APPENDIX C	DEMOGRAPHIC BREAKDOWN OF NAVY PCC STUDENTS. .	55
APPENDIX D	NAVY PCC ALLOCATION OF CLASS TIME . . . . .	56
APPENDIX E	TOTAL RESPONSES TO THE NAVY PCC SURVEY. . . .	57
APPENDIX F	TOTAL RESPONSES OF NAVY PCC ATTENDEES TO THE NAVY PCC SURVEY . . . . .	63
	LIST OF REFERENCES. . . . .	67
	INITIAL DISTRIBUTION LIST . . . . .	68



## I. INTRODUCTION

### A. PURPOSE

Quality financial management training is required to promote professional competence, accounting accuracy, and optimum utilization of funds in an increasingly complex and austere environment. One of the ways the Navy trains its financial managers is via the Navy Practical Comptrollership Course (PCC).

The Navy PCC is a practical course specifically designed for those Department of the Navy (DoN) individuals who hold responsible positions in financial management at the major claimant, subclaimant, and particularly, at the field activity level. The Navy PCC is the only navy financial management course of its kind as it covers a wide, diverse and dynamic subject area including appropriation law, budget formulation and execution, various accounting systems as well as auditing.

Relevant learning objectives are essential in maintaining a quality course. The purpose of this research is to validate the learning objectives currently used in facilitating the Navy PCC.

The Navy PCC, being a training course, is an integral part of recent DoN Total Quality Leadership (TQL) initiatives. According to TQL theory, training should be constantly

improved to meet the needs of the trainees. Edwards Demming, one of the founders of TQL, incorporates training in two of his fourteen points of TQL. These two points are "Improve constantly and forever the system of production and service," and "Institute training." [Ref. 1] In all of his fourteen points, Demming consistently focuses on improvement in all aspects of administration, production and training. In order to improve production and service there must be constant attention to the improvement in training. According to Mary Walton, author of The Demming Management Method and a strong supporter of the Demming management method, "It is not enough to have good people in your organization. They must be continually acquiring the new knowledge and the new skills that are required to deal with the new materials and new methods of production. Education and retraining- an investment in people- are required for long-term planning." [Ref. 2]

Because of training's key role in the Navy's new TQL environment, it is imperative that current training be evaluated and validated in accordance with the TQL requirements. In order for Navy financial managers attending the Navy PCC to be taught the learning objectives which provide them with the most current policies and procedures, the existing learning objectives should be validated periodically to keep them current and relevant. Specific Navy PCC learning objectives, first developed in 1988, have grown

and evolved over the last three years, but until this research project was conducted, they have never been validated by Navy financial managers.

A sample of Navy financial managers were provided a current list of learning objectives and asked to evaluate them. The results of these evaluations will serve to determine whether or not the current learning objectives of the Navy PCC adequately meet the needs of Navy financial management students. Finally, this thesis will touch on the future of Navy and Department of Defense (DoD) financial management environment and its effect on both the future of the Navy PCC and the learning objectives. The current list of Navy PCC learning objectives is presented in Appendix A.

## **B. RESEARCH QUESTIONS**

The primary research question to be addressed in this study is Does the current list of Navy Practical Comptrollership Course learning objectives meet customer requirements as evidenced in survey results?

Subsidiary questions include the following:

- How does Navy Comptroller (NAVCOMPT), sponsor of the Navy PCC, view the current course learning objectives and what future do they see for the course?
- Of those surveyed who have attended the Navy PCC, what are their evaluations of the learning objectives, and how do they differ in respect to those who have not attended the course?
- How do the evaluations of the learning objectives differ by Navy financial managers employed in different areas of

specialty, ie., head/deputy comptroller, accounting officer, and budget officer, or by activity level?

#### C. SCOPE

This study is designed to validate the existing Navy PCC learning objectives to ensure that general course objectives are met. The evaluation has been facilitated via the means of a survey sent to various Navy financial managers currently employed in DoN comptroller departments. Surveys were sent to both Navy PCC attendees and non-attendees. This research is limited to the Navy PCC and does not include an evaluation of any other Navy or Marine Corps financial management training.

#### D. METHODOLOGY

The process by which information for this thesis was gathered was by means of a review of course files, telephone interviews, and a survey. Initial research included a review of Navy PCC files, including a review of course syllabuses as they evolved through the course of time and change of course instructors. Three hundred surveys were distributed to one hundred commands (three to each command) representing various levels of DON financial management responsibility and authority. Finally, telephone interviews were conducted with representatives responsible for DoD and DoN financial management training from the Navy Comptroller (NAVCOMPT), and Defense Resources Management Education Center (DRMEC).



## **1. Literature Review**

The initial source of data was found in the Navy PCC historical files. The data revealed specific demographic information on each Navy PCC class (ie., number of military and civilian students attending each class, students' area of specialty, as well as the level of financial responsibility and authority held). Trends in course demographics were considered to help determine whether or not course learning objectives should change relative to trends. Also examined were the current learning objectives used in the course.

## **2. Survey**

A survey was mailed to one hundred commands, three per command, requesting opinions of specific learning objectives. Additionally, a small section of the survey queried financial managers asking them to evaluate the degree of importance in allotting class time to instructor lectures, case studies, guest speakers, and discussion time (between students). The specifics of the survey and an evaluation of the survey responses are presented in Chapter III. The survey is included in Appendix B.

## **3. Interviews**

Telephone interviews that were conducted were with Mr. John Keller, a representative from the Department of Defense Resources Management Education Center and Mr. Tom Steinberg, Deputy Director of the Navy Comptroller Program Management

Office. These two key individuals are directly involved with financial management/comptrollership education and training. They provided informed insight into the future of both DoD and Navy financial management education and training, and specifically the Navy PCC.

## **E. THESIS ORGANIZATION**

The organization of this thesis is as follows:

### **1. Chapter II: Background on the Navy Practical Comptrollership Course**

Before evaluating the specific learning objectives of the Navy PCC, it is first essential to define the Navy PCC, and to provide background information relative to the role of the Navy PCC in Navy financial management training. The origin of the Navy PCC is examined to provide an understanding of the purpose for this unique training course. Most important are the overall objectives of the Navy PCC as defined by the Navy Comptroller, the sponsor of the course, and by the instructor assigned to facilitate the course. Understanding the nature and the main objective of the course should provide a foundation upon which to validate the specific learning objectives of the Navy PCC. Also discussed in this chapter are comptroller courses offered by other services and how they relate to the Navy's PCC.

## **2. Chapter III: Survey and Data**

Chapter Three presents data relative to the distribution of the survey, including the types of commands surveyed and who within the commands were surveyed. Also included are a tabulation of the responses, and an evaluation of those responses.

## **3. Chapter IV: Conclusions and Recommendations**

Chapter IV contains conclusions and recommendations concerning the current list of learning objectives for the Navy PCC.

## II. BACKGROUND ON THE NAVY PRACTICAL COMPTROLLERSHIP COURSE

### A. FINANCIAL MANAGEMENT TRAINING

The need for effective Navy financial management training is more important now than ever. Navy financial managers must have the competence to operate in today's increasingly dynamic and complex budget environment. Competition for diminishing funds among the services and the effective use of the funds obtained requires proficient and knowledgeable financial managers. According to the DoD Comptroller, Mr. Sean O'Keafe,

Developing and maintaining an effective financial management work force is of critical importance in these times of diminishing resources, demand for new and improved financial services, and shifting individual and organizational priorities. I am totally committed to the professional development of comptroller and financial management personnel. [Ref. 3:p. 1]

Financial management training provides the means for Navy financial managers to obtain the practical skills and the professional knowledge necessary to make the best business decisions.

Training is not only of importance to the Department of the Navy, but to the private sector as well. According to Bernard J. Bienvenu, professor and head of the Department of Management at the University of Southwestern Louisiana, has conducted studies on training in industries. He says,

Failure to recognize change and take into account its impact on policies and on what needs to be given emphasis



in the organization has, more than any other factor, resulted in difficulty in keeping up with the times ... Training is no exception to this axiom. It must pursue objectives and be administered in accord with the changing demands on the organization and personnel. [Ref. 4:p. 13]

The DoD comptroller is currently working on implementing major changes in financial management training within DoD. In December 1990, the DoD Comptroller initiated Defense Management Report Decision (DMRD) 985, which called for a review of all financial management training within DoD. The purpose of DRMD 985, approved by the DoD Comptroller in May 1991, is to create and provide resources for a management structure to ensure that financial management education and training within the DoD will prepare the workforce, both military and civilian, to be capable of effective performance in an increasing complex and austere environment. [Ref. 5]

DMRD 985 initiates the groundwork towards achieving efficient and effective DoD-wide financial management training in a more coherent manner than is already done. [Ref. 5] Within the DoD comptroller department, significant efforts are being made to provide thorough and accurate training for all services, combining commonalities while allowing for service-specific training to be maintained. These new innovations and training programs will take years to develop and implement.

A financial management education and training symposium to review these new initiatives was held at the Naval Post-graduate School in Monterey, California in September 1991. [Ref. 6] This conference, attended by multi-service, multi-

agency working groups established within DMRD 985, set forth the groundwork for moving forward with these new initiatives.

One group, the Career Structures Working Group, concluded that because of the different missions and related organizational differences among the services, there currently is an insufficient basis to form a DoD-wide, military or civilian career management program. This group reviewed financial and resource management training courses currently offered by the services and the Defense Logistics Agency and made recommendations for further review of these courses. Additionally, a list of recommended DoD-wide courses to be implemented was promulgated, one of the courses being a joint service Comptrollership/Financial Management Course. Of the fifteen courses cited, the proposed Comptrollership/Financial Management Course was the only course not yet identified by a current course being taught. In other words, there is no existing course which has been identified to be the basis for a DoD-wide comptrollership/financial management course. The Navy, Marine Corps, Army, and Air Force all offer service-specific comptrollership/financial management courses. Eventually, it is expected that one of the services will be selected to provide the basis for the new DoD-wide comptrollership course.

Mr. Tom Steinberg, Deputy Director of the Navy Comptroller Program Management Office stated that DoD is currently awaiting comments from each of the services on DMRD 985 before

continuing with any new plans. Furthermore, he said, "Until a DoD-wide comptrollership course is implemented, the Navy PCC will continue to operate as is and should continue to strive to meet the needs of Navy financial managers." [Ref. 7]

DoD also realizes the importance of continuing the Navy PCC. John Keller, a representative of the Defense Resources Management Education Center (DRMEC) agrees with Mr. Steinberg. He says, "There is pressure to establish commonality among all the services' financial management training. However, because budgeting is a very service specific operation, the Navy PCC will maintain a viable life for quite some time." [Ref. 8]

While new advances are being developed to improve DoD financial management training, the Navy continues to offer some accounting and budgeting training to personnel employed in comptroller departments, but the majority of these programs are designed for entry level positions in the technician fields. In comparison, the Navy Practical Comptrollership Course has been developed sole for Navy financial managers as opposed to technicians.

## **B. THE NAVY PRACTICAL COMPTROLLERSHIP COURSE**

As aforementioned, the Navy Practical Comptrollership Course is a two week (56 hour) practical course specifically designed primarily for personnel who are either currently employed in or are incumbent to, financial management

positions at the major claimant, type command and particularly at the field activity level. Emphasis is placed on the real world setting and on the acquisition of skills and knowledges that will be directly applicable to each student's job. Furthermore, the course focuses on acquiring a basic understanding of navy-related financial management areas, including accounting, budgeting, and comptrollership.

The Navy PCC is taught at the Naval Postgraduate School in Monterey, California. The concept of a Navy sponsored formal training course emphasizing the practical application of comptrollership first came about in 1975 when the Chief of Naval Operations recognized the need for Navy financial managers to be trained in the practical aspects of comptrollership. The first Navy PCC was offered in January 1977. The PCC is sponsored and funded by the Navy Comptroller Program Management Office. There are a total of seven Navy PCC classes taught each fiscal year (Nov, Jan, Feb, Mar, May, Jul, and Aug). The instructor billet for the course is designated for a financial management "P" coded Supply Corps Commander.

In order to obtain a clear understanding of the overall objective of the course, the major financial management areas and the responsibilities of Navy financial managers should be defined. These functional areas are accounting, budgeting, and comptrollership. [Ref. 9] Accounting consists of the collection and systematic recording of financial data for use



both internally and externally to an organization. Navy accounting officers are responsible for reporting the use of funds, maintaining control over financial resources, ensuring the accuracy of record keeping and for providing analysis of Navy costs. Navy budgeting is the process of establishing a financial representation of a plan for carrying out Navy program objectives for a specified period of time. The Navy budget officer uses the budget as an instrument of planning, decision-making, and subsequent control.

The comptroller of a Navy organization is responsible for the overall financial management of an organization. The comptroller oversees budget formulation, review, and execution, collects and reviews accounting and other cost data, and reviews program performance against the financial plan. The most important responsibility of a comptroller is to provide technical guidance and direction of financial matters to the commander of the organization.

Currently, there are two formal comptroller training courses available to Navy financial managers, the Navy PCC, and the Professional Military Comptroller School (PMCS). The PMCS is a tri-service, six-week school located at the Air University Center for Professional Development, Maxwell Air Force Base, Alabama. Unlike the Navy PCC, which focuses mainly on field level, practical comptrollership, the PMCS specializes in headquarters level comptrollership and stresses theory over application.

The Navy Practical Comptrollership course has consistently received high praise from those who have attended (in this research survey). Of the respondents to the survey in Appendix B who attended the Navy PCC, seventy-five percent voluntarily provided outstanding comments on the course after having been able to use the skills they learned from the PCC.

### **C. THE NAVY PCC STUDENT**

Each Navy PCC class comprises 32-38 students, including Department of the Navy civilian (67%) and military officers 01 thru 06 (33%) from various US Naval and Marine Corps activities located throughout the world. Of the approximately 245 students who attend the Navy PCC each year, 63% are from field level activities and 37% are from headquarter level activities.

According to Commander Glenn Eberling, SC, USN, current facilitator of the Navy PCC, the experience level of the attendees varies from no prior Navy financial management experience to over 20 years of experience in their particular area of specialty. Furthermore, he says that those DoN civilians with many years of operational experience tend to have risen in the ranks in one primary job stream (i.e., budgeting, accounting, or auditing) and seek an overview of the other Navy Financial Management areas of specialty.

[Ref.10]

Appendix C provides a demographic breakdown of the Navy PCC students for FYs 88-91. This breakdown of the Navy PCC student population reveals the severe diversity of student background, with respect to both type-command representation and individual professional characteristics.

#### **D. COURSE CONTENT**

Determining learning objectives for the Navy PCC presents quite a challenge given the heterogeneous background of its attendees. The challenge is how to keep the course generic to the majority while not alienating the minority. With the limited amount of time afforded and the wide and diverse subject area covered, only an overview of the presented topics can be taught. There are currently over 100 different accounting/disbursing systems utilized throughout the Navy, as a result, the Navy PCC is designed only to provide an overall presentation of some of these systems. In order to compensate for different student knowledge levels, the course is conducted in two phases. During the first phase, the instructor covers basic terminology and concepts. The second phase provides more detailed instructor and guest speaker lectures.

Historically, the Navy Comptroller Program Management Office has only provided general guidance with respect to course learning objectives. Determination of course content and specific learning objectives is left to the instructor.

The problem with leaving the determination of course content and specific learning objectives with the instructor is one of contiguity. The motivation and experience level of each of the past Navy PCC instructors have varied and as a result, has influenced the course content and learning objectives established. Past Navy PCC instructors have tended to stress areas that they were experienced in while avoiding topic areas they felt uncomfortable covering. Appendix D provides a breakdown of course content during various time periods (relative to different instructors) throughout the existence of the Navy PCC.

In order to establish and maintain a quality training course, there must first be a standard upon which to improve (ie., specific core objectives). Until Sept 1988, there were no specific documented learning objectives for the Navy PCC, and no established course content outline. As previously stated, each course offering was designed according to the knowledge and desires of each instructor, hence no consistency. The course experienced significant changes every time a new instructor rotated. A complete, comprehensive, and relevant set of learning objectives is the standard necessary to facilitate a quality course, one that covers the financial manager/comptroller environment in an appropriate level of comprehensiveness and sophistication. The learning objectives must focus on relevant areas, reflecting the specific needs of Navy financial managers.

Over the years, the course syllabus has consistently included time for case studies and guest lectures (see Appendix D). These deviations from the standard instructor lectures enhance the aspect of the real world setting application. They also allow for an exchange of experienced-based information among the instructor, students, and guest lecturers.

Relevant learning objectives for the Navy PCC are an essential element in facilitating quality training for today's Navy financial managers. The learning objectives must meet the needs of Navy financial managers attending the course. They provide the basic fundamentals required for all Navy financial managers, as well as the enhanced practical applications necessary to operate in the challenging defense financial environment.

To validate the current learning objectives of the Navy PCC, ensuring that the objectives meet the needs of Navy financial managers has been the basis for this thesis, and thus, a survey. The survey, which includes an analysis of the current learning objectives by Navy financial managers, has served to validate the comprehensive listing of learning objectives. The survey, including the distribution and results, is presented in the next chapter.



### **III. PRESENTATION AND ANALYSIS OF SURVEY AND DATA**

#### **A. GENERAL**

The process of validating the current learning objectives for the Navy Practical Comptrollership Course was completed by means of a survey. The survey was distributed to Navy financial managers without regard to whether or not they attended the Navy PCC. In addition to validating the current learning objectives, the survey solicited recommendations for additional or modified learning objectives and requested opinions relevant to course structure. This chapter presents the survey, the responses, and an analysis of the data.

#### **B. SURVEY DISTRIBUTION**

A total of three hundred surveys were distributed to Navy financial managers employed in various comptroller departments throughout the Department of the Navy. Three surveys were mailed to one hundred commands, one each to the comptroller/deputy comptroller, accounting officer, and budget officer. The actual distribution was not dependent upon Navy PCC attendance, but rather command type. Various command types were selected (ie., Responsibility Office, Administering Office, Claimants, , and Fund Administering Activities) from different geographical areas including the east and west coast United States and overseas. Thirty two

percent of the surveys were returned. According to Moser and Kalton, authorities on the subject of surveys, response rates can vary tremendously. They report that as low as 10 percent are not unknown, while rates of over 90 percent have been reported. [Ref. 11] Surveys were mailed to commands with varying levels of financial responsibility and authority, and included both INCONUS and overseas commands. Table I presents the distribution and response rates for the survey.

**TABLE I**  
**SURVEY DISTRIBUTION AND RESPONSE RATES**

COMMAND TYPE	TOTAL SURVEYS MAILED	SURVEYS RETURNED (%)	
		BY TYPE	% OF TOTAL
RO	1	.00	.00
AO	14	.50	.22
TYPE	6	.72	.13
FAA	79	.26	.65

The comparison of response rate percentages are significant when analyzing the responses, as the types of activity levels affects the responses.

### **C. SURVEY METHODOLOGY**

A copy of the survey is provided in Appendix B. The first part of the survey requests information concerning the

respondent's financial management background, including number of years employed in various positions at various commands, types of funding normally managed while filling current position, and participation in formal DoD/DoN financial management training.

Section two of the survey requested respondents to rate each topic area covered in the Navy PCC relevant to its importance, from not very important to extremely important. Additionally, this section provided the respondent with the opportunity to add any topics he/she believes is necessary, and also rate the topic(s) listed. A copy of the specific learning objectives was attached to each survey to assist the respondent in rating each topic area.

The third section of the survey focused on the general makeup of the course, including comments concerning instructor lectures, professional guest speakers, case studies, and discussion time between students. The question asks respondents to indicate the amount of time they feel should be devoted to each. Section four requests types of case studies desired.

Finally, the fifth and last section requests comments on specific learning objectives. The list of current learning objectives attached to each survey was to be evaluated. Space was provided for any additional comments and/or recommendations at the end of the survey.

#### D. BACKGROUND EVALUATION OF RESPONDENTS

Twenty-one percent of the respondents were military, Lieutenant/0-3 through Captain/0-6, and seventy-nine percent were civilian, GS/GM 9-15.

The years of navy financial management experience varied significantly, but there was a definite concentration in respondents with 20 thru 24 years, giving credibility to the respondents. The following is a breakdown of the total years of financial management experience of the respondents.

< 5 years	7%
5-9 years	19%
10-14 years	18%
15-19 years	18%
20-24 years	30%
25-29 years	4%
≥ 30 years	5%

The types of positions held by the respondents were as follows: comptroller/deputy comptroller 40%, accounting 21%, budget 36%, audit 1%, program analyst 1%, and other 1%.

The types of funding currently managed by the respondents was as follows.

O&M,N	84%
OP,N	56%
SC,N	16%
MILCON	14%

FMS	14%
WP,N	11%
OTHER	<10%

Many of the respondents have completed various types of financial management training, both formal and informal. Many have attended financial management, accounting, or budgeting conferences. Some have completed both traditional and nontraditional navy and civilian classroom training. Eleven percent of the respondents said that they completed the Professional Military Comptrollership Course offered at Maxwell Air Force Base, Alabama.

In order to provide an analysis on the significance of the specific learning objectives for the Navy PCC, it is again important to point out the contrast in course content relative to the instructor. As mentioned earlier, determination of course content and specific learning objectives is left to the instructor, and with the motivation and experience level of each instructor so diverse, course content and learning objectives have varied significantly.

Forty-seven percent of the respondents have attended from the Navy Practical Comptrollership Course. Of those who have completed the Navy PCC, the following includes a breakdown of the respondents based on the time of attendance relative to the time periods provided in Appendix D.

Navy PCC	Jan 77-Oct 78	11%
	Nov 78-Jul 81	9%



Aug 81-Jul 83	20%
Aug 83-Jul 85	18%
Aug 85-Jul 88	16%
Aug 88-Present	26%

## **E. ANALYSIS**

The overall objective of this survey is to ensure that the existing learning objectives cover the major topic areas required by Navy financial managers. As previously mentioned in this research, there are significant changes occurring in the Department of Defense financial operations. Some of the topic areas and specific learning objectives evaluated in this survey are already becoming obsolete and are being replaced by more current topic areas. Therefore, prior to the analysis, it is noted that, even in this survey, there are topic areas which have become obsolete.

### **1. Total Responses**

An initial evaluation of the total responses clearly revealed that, for the most part, the current learning objectives covered in the Navy PCC are valid. The survey results reflecting the total responses are included in Appendix E. Question 3, concerning allotment of Navy PCC class time, was not considered in this analysis as a significant number of the respondents who did not attend the Navy PCC could not give an accurate assessment and did not provide a response.

### *a. Evaluating Topic Areas*

With the exception of A76 Contracts, Prompt Payment Act, Nonappropriated Funds, and Plant Property, all of the topic areas received at least seventy-five percent of the responses indicating a "moderate" to "extremely important" evaluation. These results strongly support the topic areas for the specific learning objectives currently included in the Navy PCC syllabus. The topics mentioned above which are more evenly distributed reflect the opinions of no particular group. An evaluation of the responses which were to the extreme left, reflecting a "not very important" rating also revealed no pattern when analyzed. All of these responses were provided by navy financial managers holding different types of positions (either head/deputy comptroller, accounting, or budget) at various levels of command. These responses were provided by different individuals and not any particular group. Throughout the analysis of the responses, the consistency for support of the current learning objectives was very apparent. Respondents generally saw a need to introduce Defense Building Operating Fund (DBOF), unit costing, and DoD downsizing topic areas. There are some additional topic areas that respondents indicated they would like to see incorporated into the Navy PCC.

*b. Proposed Changes/Revisions to Specific Learning Objectives*

Question 5 of the survey requested input concerning proposed changes/revisions to the specific learning objectives. Seventy five percent of the respondents indicated necessary changes/revisions in at least one of the learning objectives. These changes/revisions are included in Appendix E. Seventy two of those same respondents also provided comments relative to the importance of the specific objectives included in the attached list. The specifics of these responses are not provided because actually, they are reflected in the ratings of the topic areas.

**2. PCC Respondents**

Forty-seven percent of the respondents to the survey have attended the Navy PCC. Because this group of respondents possessed the experience of actually attending the Navy PCC, it is critically important to consider their responses separately from the total responses and compare them. They could provide actual feedback on what they have recently learned in the course and whether the information they received helped them to make good financial management decisions. The total responses for Navy PCC attendees are included in Appendix F.

### ***a. Evaluating Topic Areas***

What is interesting to point out is that the responses of the Navy PCC attendees are not significantly different from the total respondents' responses. The substantiation of current learning of the Navy PCC further supports the validation of the learning objectives.

### ***b. Allotment of Class Time***

Question 3 requested input concerning the amount of time the respondent felt should be allotted to course structure (ie., instructor lectures, professional guest speakers, case studies, and discussion time). Respondents strongly agreed on a relatively equal distribution of time for each, with a slight emphasis on case studies. Due to the extensive amount of material required to be covered by the instructor, it is virtually impossible to limit the amount of time allotted for instructor lectures. Because case studies were more strongly requested than external guest speakers, perhaps the future classes could incorporate a trade-off between the two.

### ***c. Additional Comments***

As previously stated, specific learning objectives for the Navy PCC were not developed until September 1988. What is interesting to point out is that seventy percent of the responses from individuals who had attended the Navy PCC after October 1989 provided favorable comments, including:

- The course is already 99%. The learning objectives are very good...don't need to change them
- I thought the PCC course in its current form was excellent.
- As the class was conducted in February, I wouldn't change anything except to include what is happening "now"
- I thought the PCC was one of the best training courses I have ever taken
- The course is super as structured...It was very useful, especially to one with no previous experience
- I found the PCC a valuable course, well taught and very well organized. These comments are only intended to improve an already superior course

The above comments serve to exemplify the importance of relevant learning objectives. With no specific learning objectives prior to September 1988, there was only one respondent who provided any comment on the Navy PCC. That comment was positive.

In addition to the positive comments listed above, twenty percent of the total positive responses were from comptrollers who attended the course prior to October 1989, in FYs 82 and 86, but commented on the Navy PCC as it stands at the present time. The comments specifically stated that the course has "progressed since 1986 to a very well developed and comprehensive course," and "I was so pleased with the text book received from an individual who attended the PCC recently, that I had copies made and am using them as training aids." Both of these comments were made by comptrollers at the field activity level.



## **F. SUMMARY**

The survey conducted provides a strong basis for validating the current learning objectives. Any disparities indicated by respondents generally reflected the changes evolving throughout DoD, and these changes are already being implemented in the Navy PCC.

The significant positive comments received from recent attendees of the Navy PCC are indicative of the importance of the learning objectives in providing the standard for a quality course.

## **IV. CONCLUSIONS AND RECOMMENDATIONS**

### **A. GENERAL**

Effective financial management training is the cornerstone for the development of well trained navy financial managers. With the complex and austere environment that today's navy financial managers operate in, it is imperative for the Navy to facilitate quality training. To obtain quality training, the Navy must provide courses that maintain specific learning objectives which are strictly relevant to the specific needs and requirements of its financial managers.

The Navy Practical Comptrollership Course is one of the ways the Navy has chosen to meet this challenge of training its financial managers. The main purpose of this research was to validate the specific learning objectives for the Navy PCC. This final chapter presents the conclusions and recommendations derived from this research effort.

### **B. CONCLUSIONS**

The Navy Practical Comptrollership Course has developed into a quality financial management/comptrollership training course. A key factor in this development was the establishment of specific learning objectives for the Navy PCC in September 1988. Positive comments received by recent graduates of the Navy PCC are indicative of the success of

establishing specific learning objectives. These learning objectives have proven to be an effective method for providing navy financial managers with the relevant information needed to manage navy dollars.

This research has determined that the specific learning objectives for the Navy PCC are valid. They meet the needs of today's financial managers as evidenced by survey results. The survey revealed that seventy percent of the total respondents approved of the topic areas covered. Additionally, when given the opportunity to change/revise any of the specific learning objectives, the respondents generally gave their approval. In cases where changes/revisions were indicated, respondents tended to limit comments to those changes taking place in significant DoN or DoD financial management policy (ie. DBOF, M account, and unit costing). These are changes which would normally occur through standard course updates. For the most part, respondents favored the specific learning objectives in the Navy PCC syllabus.

Navy financial managers tend to desire similar training at the management level, regardless of individual position. When these financial managers have reached the level of comptroller, accounting officer, or budget officer, they need to see the big picture. There were some subtle differences, but in general, the navy financial managers surveyed agreed on the importance of a wide range of topics areas and specific learning objectives.

The Navy Practical Comptrollership Course will continue to play a significant role in the training of navy financial managers, at least until a DoD-wide course of its kind is established. For the Navy PCC to remain a quality, viable course, the specific learning objectives should be current, relevant to the Navy financial managers' needs, and stable from one instructor to the next.

### **C. RECOMMENDATIONS**

This research has indicated the effectiveness of the current course content and specific learning objectives of the Navy PCC. The following are recommendations for ensuring that the Navy Practical Comptrollership Course maintains the quality required to train navy financial managers.

- **Specific learning objectives of the Navy PCC should be evaluated on a regular basis.** This research has validated the current learning objectives for the Navy PCC. As discussed previously, Navy financial managers are employed in a complex and everchanging environment. To ensure that the specific learning objectives remain up to date, the specific learning objectives should be validated on a regular basis. Additionally, because stability of the objectives cannot be guaranteed as instructors change, this validation of the specific learning objectives should be conducted under the supervision of the Navy Comptroller, sponsor of the Navy PCC. The Navy Comptroller could maintain control over the course

content despite instructor or other external changes. This continuity will lead to a quality course which the Navy Comptroller can mold to meet the specific needs of its financial managers.

- **It is recommended that future surveys evaluate only specific learning objectives vice topic areas.** The survey conducted in this research requested a rating of topics covered, and changes/revisions of specific learning objectives. A significant percentage of respondents approved the topic areas and provided few changes/revisions to the learning objectives. Some of the specific learning objectives could have been overlooked. Additionally, it is believed that the evaluation of the topic areas are covered in rating the specific learning objectives. To ensure the accurate approval of each learning objective, it is recommended for future evaluations that only specific learning objectives be evaluated vice topic areas.

- **The Navy PCC should continue as a viable means for the Navy to train its financial managers.** There are significant changes currently being proposed in both DoN and DoD financial management education and training. One such change may significantly impact the future of the Navy PCC. The DoD Financial Management Education and Training Program Symposium recently held at the Naval Post Graduate School recommended a DoD-wide financial management/comptrollership training course be established. However, according to both Mr. John Keller,



representative from the Defense Resources Management Education Center and Mr. Tom Steinberg, Deputy Director, Navy Comptroller Programs Office, the Navy PCC will be around for some time to come. This is due to the time it will take to develop a course suitable for all services and more importantly, due to service-specific methods of budgeting.

- **The Department of Defense should provide the information and guidelines for financial management/comptrollership training on any financial management policy changes within DoD.** As mentioned, DoD has formulated an ultimate goal of establishing a DoD-wide financial management/comptrollership course. Instead of waiting until it is actually established, it is recommended that DoD commence this process of developing an all-service training course by ensuring all services are teaching new financial policies utilizing the same information. This short term goal should promote continuity and standardization of training in addition to an easier transition to an all-service training course.

#### **D. FURTHER RESEARCH**

Suggestions for further research in this area are limited, but nonetheless, there are two. The first area of research suggested is to develop a set of specific learning objectives on new DoD financial management policies for DoD to provide to all services in training their financial managers/comptrollers.

The second suggestion for further research is to develop a program for the Navy Comptroller to survey navy financial managers on the specific learning objectives, on a regular basis, as mentioned above as a recommendation. This would include a recommended schedule and a recommended detailed listing of commands to be surveyed.

APPENDIX A  
NAVY PRACTICAL COMPTROLLERSHIP COURSE  
LEARNING OBJECTIVES

## LEARNING OBJECTIVES

### Appropriations:

- Define fiscal year and its duration
- Be able to differentiate between commitments, obligations and expenditures
- Understand what a Successor "M" Account is used for
- Define appropriation
- Know the three limits of appropriations
- Understand the difference between expense and investment appropriations
- Understand the difference between fully and incrementally funded appropriations
- Know the difference between reprogramming and transferring and the restrictions of each
- Know the time limits of obligational and expenditure availability periods
- Understand the provisions of Title 31 Sec (1301) and Sec (1517)
- Be able to state what OM&N funding is used for
- Discriminate between regular, supplemental, and deficiency appropriations
- Be familiar with the penalties associated with violations of Title 31
- Be able to differentiate between expired and lapsed appropriations
- Be able to discriminate between annual, multiple year and continuing appropriations
- Be able to state what happens when a possible Title 31 violation is discovered
- Understand what the following appropriations are used for: MPN, RDT&E, APN, WPN, SCN, OPN and MC,N.
- Differentiate between open and closed appropriation accounts
- Be familiar with the major causes of Title 31 (1517) violations
- Know under what circumstances, activities may knowingly overobligate total obligational authority
- Understand the significance of allowing funds to lapse into the "M" account.
- Understand the visibility associated with Title 31 Violation Reports
- Understand rules involving obligational authority that expires
- Be familiar with new "M" Account changes

### Budget Formulation:

- What is a budget, define
- Differentiate between a budget call and a budget request
- Understand what a budget base represents

- Be familiar with factors involved with padding budget requests
- Be able to discriminate the difference between a cost center and a fund administrating activity with respect to budgeting.
- Be familiar with budget formulation rules to live by
- Be familiar with shore activity spending areas
- Be able to state what fiscal years of financial data are usually included in a budget request
- Be able to list the elements of a budget call to cost centers
- Describe what an unfunded requirement is
- Understand the separate nature of an OPN/IPE budget call/request
- Describe what a control number is
- Be able to state three reasons for preparing a budget
- Understand what the budget formulation process incorporates
- Understand cost center participation in the budget formulation process
- Differentiate between programming and traditional budgeting
- Be able to identify the key figures in the budget process and understand their assigned roles
- Understand what roles AO's play in budget formulation
- Understand the characteristics of a good budget call
- Be able to list the three possible approaches utilized by fund administrating activities in formulating activity budget calls.
- Trace the path the budget follows as it is being developed
- Be familiar with the biennial budget concept
- Understand the purpose of a supplemental budget
- Differentiate between centralized and de-centralized control, be able to provide good examples of each
- Be able to discuss the importance of unfunded requirements submissions and the techniques utilized in successful funding of requirements
- Differentiate between fixed, variable, controllable and less-controllable costs. Be able to supply examples of each
- Be able to describe budget incrementalism

#### Budget Review:

- Be able to differentiate between a MARK and a RECLAMA
- Be familiar with suggestions for preparing an effective reclama
- Understand the purpose of the Navy budget review process
- Be able to describe what NAVCOMPT focuses on when it conducts budget review hearings
- Understand and be able to describe the NAVCOMPT and OSD-OMB budget review process
- Be familiar with the Navy's role in the Congressional budget review process
- Differentiate between horizontal and vertical cuts and the merits and pitfalls of each
- Be familiar with legislative branch committee involvement in the budget review process



- Understand what happens during the Apportionment Review Process and the purpose of the review
- Know when NAVCOMPT determines the amount of funds that are to be held in reserve or deferred
- Understand the significance of Mid-Year Review and preparation required on the part of an activity comptroller
- Be able to state when the President submits his budget to Congress

#### PPBS and Introduction to Navy Financial Management

- Know what the three main phases of the Federal Resource Allocation Process are
- Define Program Element
- Be able to describe what the Planning, Programming and Budgeting System (PPBS) is and how it works
- Understand the purpose of the following documents:  
Joint Strategic Planning Document, Defense Guidance Program Objectives Memoranda, Joint Program Assessment Memorandum, Issue Books, Program Decision Memorandum, Program Budget Decisions, President's Budget
- Be familiar with the four ways Navy financial resources are managed
- Be able to differentiate between the four pillars that support the Navy
- Be familiar with the significant challenges facing today's Navy financial managers
- Be familiar with Navy Financial Manager's primary responsibilities
- Understand what a Resource Allocation Display (RAD) is used for
- Know how many years the Navy POM covers

#### Flow of Funds/Beginning of FY:

- Define Apportionment
- Define budget fences and be able to provide examples of the different types
- Describe what a Continuing Resolution is and its limitations
- Understand what an allotment is
- Understand the difference between an Operating Budget vs. an OPTAR
- Know when a fund administering activity receives obligational authority and when a Comptroller knows the "bottom line" funding wise, for a particular fiscal year
- Be able to describe what an FAA spending plan is
- Be able to describe the flow of funds from the President to the cost center
- Define annual planning figure
- Understand the difference between direct and indirect funding
- Know how annual and multi-year appropriations are apportioned
- Know what the purpose of a Treasury issued warrant serves

- Understand importance of passing obligational authority in writing
- Know what a 2168-1 Resource Authorization is used for and what kind of information is normally contained in the remarks block
- Be able to differentiate between direct and indirect funding
- Understand why appropriated funds are apportioned
- Differentiate between new and total obligational authority

#### Budget Execution:

- Be familiar with the fiscal year-end budget execution objective and what is required to meet that objective
- Be able to differentiate between the responsibilities a FAA and cost center with respect to accounting
- Be able to differentiate the roles of a AAA vs. a Navy Regional Finance Center
- Be able to list the responsibilities of a FIPC
- Define Budget Execution
- Be able to describe the Navy's Resource Management System (RMS)
- Know the purposes of Navy Accounting
- Be familiar with the internal/external influences on Navy Accounting
- Know the Navy Appropriation key players
- Be familiar with the flow of financial information in the Navy accounting system including FRS and CERPS
- Be familiar with activity classifications with respect to accounting

#### Integration of Disbursing and Accounting (IDA)

- Be familiar with the pre-IDA flow of financial information
- Know the problems associated with the pre-IDA period
- Be able to describe IDA's objectives
- Describe the IDA flow of financial information
- Be familiar with the problems associated with IDA and the FIPC environment
- Be familiar with the future of IDA and the new functional capabilities associated with IDAFMS/IDAFIPS
- Be familiar with methods to deal with a FIPC

#### Accounting Terminology:

- Differentiate between liquidated and unliquidated obligations
- Be able to define gross adjusted obligations, and undelivered order

- Differentiate between an undelivered order and outstanding obligation
- Understand the difference between undistributed and unmatched disbursements/transfers
- Understand the significance of undistributed and unmatched disbursements/transfers with respect to the accuracy of accounting reports
- Understand the significance of large amounts of outstanding obligations or undelivered orders with respect to effective utilization of funds
- Understand how the level of outlays may lead to a spending freeze
- Understand the concept of fluctuating outlay levels from fiscal year to fiscal year
- Define unprecedented disbursement
- Differentiate between obligation, commitment, initiation and expenditure
- Differentiate between expense and expenditure
- Define work unit
- Differentiate between accounts payable and receivable and be able to supply examples of both
- Be familiar with measures used to deal with mismatched budget authority and outlay targets
- Know why outstanding obligations should be validated

#### Accounting Classifications:

- Be familiar with potential problems associated with the Navy accounting classification system
- Be familiar with the Navy Cost Information System
- Understand the primary purpose of unit identification codes with respect to Navy financial management
- Be able to describe what the Navy Accounting Classification Spread is used for and its key elements
- Understand what the Uniform Chart of Expense Accounts is used for
- Describe what job order numbers are, and what they are used for
- Be familiar with the potential problem areas associated with job order accounting
- Be familiar with Fast Data
- Be familiar with advice on how to overcome potential accounting code input problems

### RMS Accounting System:

- Differentiate between obligational, accrual and cost accounting
- Be familiar with the overall structure of Navy General Ledger Accounting

### Critical Aspects of Budget Execution:

- Understand the significance or large balances in the Suspense Account
- Be familiar with the Obligational Recording/Reconciliation Cycle
- Be familiar with the critical aspects of budget execution
- Know what budget execution pulse points a Navy financial manager should monitor
- Know what's involved and who should be involved in reconciling financial transactions
- Be familiar with potential accounting transaction problem areas
- Be familiar with strategies for effective/efficient reconciliation action
- Know why activities/cost centers have to reconcile financial records
- Be familiar with strategies to handle year-end dumps
- Understand the importance of contingency planning

### Commercial Activities (CA) and Efficiency Review Programs:

- Be familiar with the general requirements of OMB Circular A-76
- Know the reasons for retaining government operation of CA functions
- Describe the purposes of the Efficiency Review Program
- Understand potential problem areas associated with utilizing commercial activity
- Be able to provide methods for facilitating more effective A-76 Program

### Accounting Reports:

- Be able to trace the RMS accounting report cycle
- Be familiar with factors that can affect accounting report accuracy
- Be generally familiar with the purpose of the Trial Balance Report 2199
- Understand the difference between official and non-official accounting reports
- Understand the reasons for maintaining unofficial accounting records/reports at the FAA and cost center level.



- Be able to provide several methods to minimize accounting report errors

#### Prompt Payment Act:

- Understand what the Prompt Pay Act is and the general provisions of the Act
- Know when the payment cycle begins
- Be familiar with the invoice certification process
- Know when interest is generally due
- Know what the presumptive acceptance period is
- Understand what Fast Pay is used for
- Know improper invoice notification time limits
- Be able to trace and describe the receipt/invoice certification/bill paying operation
- Know when the FIPC is allowed to make payments
- Understand discount policy
- Understand the importance of avoiding interest payments

#### Plant Property:

- Be able to differentiate between the different classes of plant property
- Be able to understand the difference between Plant Property and Minor Property
- Understand the comptroller's responsibility with respect to Class III and IV plant property
- Know how often Class III/IV plant property and minor property should be inventoried
- Know who manages Class IV plant property
- Understand the FIPC's responsibility with respect to plant property
- Be familiar with Class III & IV Plant Property recurring inspection findings

#### Support Agreement and Reimbursables:

- Be able to state why do we have support agreements
- Differentiate between Intraservice and Interservice support
- Understand the difference between common and cross service
- Discriminate between a host, supporting and tenant activity
- Differentiate between a common, joint and sole use facility
- Understand the primary rules regulating Interservice Support Agreements
- Be able to describe what reimbursable accounting is and how it works
- Be able to differentiate between a Project Order and an Economy Act Order (formally called work request)
- Know the primary references for INTERSERVICE SUPPORT AGREEMENTS



- Know what a Request for Contractual Procurement (RCP) is and how it differs from a project or economy act order
- Understand the accounting problems associated with reimbursables

#### What's New in DOD Financial Management?

- Be familiar with planned major changes in DOD financial management with respect to standardization, consolidation, cost accounting, reimbursables, revolving funds and identification of real costs
- Be familiar with DMR 912, Corporate Information Management (CIM), Military Personnel Revolving Fund, Unit Costing, Defense Business Operating Fund (DBOF) and Capital Budgeting
- Be able to list potential benefits to be gained from implementation of new DOD finance and accounting initiatives
- Be familiar with DOD initiative concerns and issues that will need to be addressed

#### Civilian Personnel:

- Understand comptroller responsibilities with respect to military labor costs
- Be able to differentiate between career, career-conditional, term and temporary appointments
- Understand the basic provisions associated with general schedule and wage grade employee and their differences
- Be able to identify direct, fringe and other civilian personnel costs
- Be able to describe how acceleration works with respect to reimbursable civilian labor cost distribution
- Discriminate between a time card and a labor distribution card
- Be able to list methods to reduce civilian personnel costs and their respective merits and problems
- Be able to describe the managing to payroll concept and how it is different from the old system
- Understand significance of RIF action
- Know what a SF-50 is used for
- Understand the significance of civilian payroll costs with respect to the size of an activity's budget
- Be familiar with critical aspects of civilian personnel and payroll management
- Be familiar with the three components of the Federal Employees Retirement System (FERS)
- Be able to state what the Navy Standard Civilian Payroll System (NAVSCIPS) will provide
- Be familiar with budget execution problems associated with the application of Management to Payroll (MTP)
- Understand the potential problems associated with the Federal Employee Compensation Act (FECA)

### Navy Industrial Fund:

- Be able to describe how the Navy Industrial Fund works
- Identify different types of NIF costs
- Understand unique provisions with respect to military labor and depreciation expenses
- Be able to describe the NIF concept
- Understand the advantages of the NIF concept
- Understand the general composition of the NIF (i.e., what are Activity Group Commanders responsible for, be able to provide examples of NIF activities)
- Understand NIF financial management responsibility
- Be familiar with the different kinds of NIF charges to customers
- Be familiar with the NIF rate stabilization policy
- Understand the interface between NAVCOMPT, Activity Group Commanders and the NIF activities

### Navy Stock Fund:

- Be able to describe the stock fund concept
- Know what is financed with DONSF dollars
- Be able to describe how the stock fund works
- Be able to provide examples of pricing determinants
- List advantages of the stock/revolving fund
- Differentiate between Principal and Secondary items
- Be able to describe the comptroller's interest in the stock fund
- Differentiate between wholesale and retail stock
- Differentiate between the Status of Fund Authorization - Report and Financial Inventory Report
- Be able to describe the responsibilities of the key players in the DON Stock Fund and government supply system
- Know what budget projects are
- Understand the purposes of the Navy Stock Fund
- Be familiar with DON Stock Fund surcharge policies
- Be able to trace the flow of DON Stock Funds
- Be familiar with the DON Stock Fund planning and budgeting process
- Know what the Financial Inventory Control Ledger (FICL) is and what it is used for

### Auditing, Management Controls and Internal Review:

- Be able to differentiate between the Management Control Program and Command Management Economy, Efficiency & Review
- Understand what a vulnerability assessment is
- Describe what is a Management Control Review
- Be able to identify the major operating audit agencies within DOD and external to DOD

- Define assessable unit, event cycle
- Define audit
- Understand the importance of audit independence
- Be familiar with the different phases of an audit
- Understand the significance of Congressional audit and oversight findings
- Know what the "Yellow Book" contains
- Be familiar with the auditee's bill of rights and suggestions on how to survive an audit
- Understand the significance of repeat findings

#### Morale, Welfare and Recreation (MWR):

- Understand that MWR activities are placed in different categories and that the level of appropriated funding support is limited depending upon the nature of the activities contained in each category.
- Be able to list the major sources of funding support to MWR activities.
- Differentiate between appropriated and non-appropriated fund support

#### DoD Organization:

- Differentiate between unified and specified commands
- Be able to understand the basic organization of both the Department of Defense and Department of the Navy
- Understand the duties of NAVCOMPT
- Be able to state the general duties assigned to: OP08, OP80, OP82/NCB
- Explain how unified command CINC's provide input into PPBS
- Understand the differences and responsibilities of Resource, Appropriation and Assessment Sponsors
- Understand unified command CINC involvement in budget formulation process of component commanders
- Be familiar with problems related to having different operational and financial chains of command
- Understand the duties of the Defense Finance & Accounting Service (DFAS)

#### Role of the Comptroller:

- Be able to list Comptroller's responsibilities
- Understand the typical Comptroller department organization and general responsibilities of each division
- Understand the relationships between the Comptroller and the Commanding Officer, other Department Heads, other Commands and the Major Claimant
- Be familiar with comptroller management tips

- Be familiar with the four pillars of an activity financial control system
- Be familiar with characteristics of a good cost center desk guide

#### Comptroller's Role in Facilities Management

- Be able to differentiate between a public works department and center
- Be able to describe what different appropriations are related to public works operations
- Be able to list examples of public works O&M,N subfunctional categories
- Be familiar with MRP and minor construction limitations
- Understand the purpose of the annual inspection summary
- Describe how to prepare for midyear and end of year release funds with respect to public works
- Be able to list and describe public works cost avoidance methods
- Understand the importance of facilities management funding with respect to its portion of an activity's operating budget
- Differentiate between NAVFAC and EFD's
- Understand ramifications of non-compliance with OPNAVINST 5090.1

#### POM Issue Papers:

- Know what are POM Issue Papers used for
- Know what kinds of information is usually provided in a POM Issue Paper
- Understand the standards of writing a good POM Issue Paper
- Be familiar with POM Issue Paper practical points



APPENDIX B  
SURVEY TO VALIDATE THE  
LEARNING OBJECTIVES OF THE NAVY PCC



From: Lieutenant Anne K. Hagstrom, USN  
To: Comptroller/Deputy Comptroller/Accounting Officer/Budget Officer  
Subj: SURVEY ON THE NAVY'S PRACTICAL COMPTROLLERSHIP COURSE  
Encl: (1) Survey

Dear Comptroller/Deputy Comptroller/Accounting Officer/Budget Officer:

I am a fifth quarter financial management student at the Naval Post Graduate School (NPS) in Monterey, California, currently writing my thesis, entitled, "The Navy's Practical Comptrollership Course: Defining the Objectives."

The Navy Comptroller sponsors a two week Practical Comptrollership Course (PCC) at NPS. Perhaps you may have attended the course at some time. The course is offered seven times per year and is designed to prepare financial personnel, both military and civilian, for employment in comptroller departments.

To facilitate the best training possible, it is imperative to first know what the needs of the comptrollers are. As my thesis, I have selected to develop a set of course objectives based on the needs and desires of those who are actually employed in comptroller departments.

I have requested that the comptroller/deputy comptroller complete enclosure (1) and select an accounting officer and a budget officer to do the same.

I have provided some background information on PCC. Please be aware of the following when completing the attached survey:

- The PCC must cover a wide and diverse topic area including everything from Appropriation Law, PPBS, budget formulation/ execution to auditing and more.

- Emphasis is placed on acquiring a basic understanding of the subject area and a practical application of knowledge.

- Presently, only 8 1/2 days or 56 hours are allotted to cover these wide and diverse areas.

- PCC students make up a very heterogenous group. Attendees include DON civilians GS/GM 9 thru 14 and military officers O-1 thru O-6 from various US Naval and Marine Corps activities.

- Experience level varies tremendously.

Please complete the attached survey no later than 16 September 91. If you have any questions or require any further assistance, please do not hesitate to call me at COMM (408)646-2536/37 or AV 898-2536/37. Thank you for your assistance.

A K HAGSTROM  
LT USN

SURVEY TO VALIDATE THE LEARNING OBJECTIVES OF THE NAVY'S PRACTICAL  
COMPTROLLERSHIP COURSE

1. Personal Data

Military/Rank\_\_\_\_\_Civilian/Grade\_\_\_\_\_

Total years of financial management experience\_\_\_\_\_

Employment

\*\* Please indicate in order of current position first \*\*

Activity Level (see below)	Position Type (see below)	Years
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Activity Levels

RO Responsibility Office (CNO-OP-82/ASN R,D&A)  
AO Administering Office (Major Claimant/Budget Submitting Office)  
Subclaimant/Type Commander/ Suballocation Holder  
FAA Fund Administering Office (Shore Activities)  
Cost Center (Aircraft Squadron, Ship, Staff, or Subdivision of FAA)  
Other

Position Types

Comptroller/Deputy Comptroller  
Budget  
Accounting  
Payroll  
Audit  
Other

Type of funding normally handled (currently)\_\_\_\_\_  
(ie: OPN, O&MN, MILCON, FMS, APN, SCN, WPN, etc.)

Formal DOD/Navy financial management training

PMCS\_\_\_\_\_Date\_\_\_\_\_

PCC\_\_\_\_\_Date\_\_\_\_\_

Other\_\_\_\_\_Date\_\_\_\_\_

Other\_\_\_\_\_Date\_\_\_\_\_

2. The following are the general topic areas taught in PCC. Indicate (circle) the degree of importance of specific areas covered. Please remember the constraints described in the cover letter.

TOPIC AREA	not very important		moderately important		extremely important
a. BUDGET FORMULATION					
PPBS	1	2	3	4	5
Budget Formulation	1	2	3	4	5
Budget Review	1	2	3	4	5
POM Issue paper	1	2	3	4	5
b. BUDGET EXECUTION					
Flow of funds	1	2	3	4	5
Navy accounting systems	1	2	3	4	5
IDA/FIPC operations	1	2	3	4	5
Accounting Terms	1	2	3	4	5
Accounting classifications	1	2	3	4	5
Accounting reports	1	2	3	4	5
Aspects of budget execution	1	2	3	4	5
Reimbursable accounting	1	2	3	4	5
Prompt Payment Act	1	2	3	4	5
A76/Contracts	1	2	3	4	5
Civilian personnel/ Managing to payroll	1	2	3	4	5
Facilities mgmt/ Public works	1	2	3	4	5

	not very important		moderately important		extremely important
c. MISCELLANEOUS					
Navy stock fund	1	2	3	4	5
Navy industrial fund	1	2	3	4	5
Audit/Management controls	1	2	3	4	5
DOD/DON financial mgmt organization	1	2	3	4	5
Non-appropriated funds/MWR	1	2	3	4	5
Comptrollership	1	2	3	4	5
Plant property	1	2	3	4	5
Appropriation law	1	2	3	4	5

d. OTHER

_____	1	2	3	4	5
_____	1	2	3	4	5
_____	1	2	3	4	5
_____	1	2	3	4	5

3. Indicate (circle) the amount of time you feel should be devoted to each of the following :

	less time		moderate time		more time
Instructor Lectures	1	2	3	4	5
Professional Guest Speakers	1	2	3	4	5
Case Studies	1	2	3	4	5
Discussion time (between students)	1	2	3	4	5

4. If there are case studies, what specifically would you like to see?\_\_\_\_\_

5. Attached is a list of the current objectives for the PCC. Indicate how you would change/revise any specific objective in any of the following general section.

\* For example: "Appropriations: not necessary to know expense or investment criteria." or "The understanding of open and closed accounts is the most important part of this section"

Appropriations\_\_\_\_\_

Budget Formulation\_\_\_\_\_

Budget Review\_\_\_\_\_

Flow of Funds/Beginning of FY\_\_\_\_\_

Budget Execution\_\_\_\_\_

Integration of Disbursing and Accounting (IDA)\_\_\_\_\_

Accounting Terminology\_\_\_\_\_

Accounting Classifications\_\_\_\_\_

RMS Accounting System\_\_\_\_\_

Critical Aspects of Budget Execution\_\_\_\_\_



Commercial Activities (CA) and Efficiency Review Programs\_\_\_\_\_

Accounting Reports\_\_\_\_\_

Prompt Payment Act\_\_\_\_\_

Plant Property\_\_\_\_\_

Support Agreement and Reimburseables\_\_\_\_\_

Civilian Personnel\_\_\_\_\_

Navy Industrial Fund\_\_\_\_\_

Navy Stock Fund\_\_\_\_\_

Auditing, Management Controls and Internal Review\_\_\_\_\_

Morale, Welfare and Recreation\_\_\_\_\_

DOD Organization\_\_\_\_\_

Role of the Comptroller\_\_\_\_\_

POM Issue Papers\_\_\_\_\_

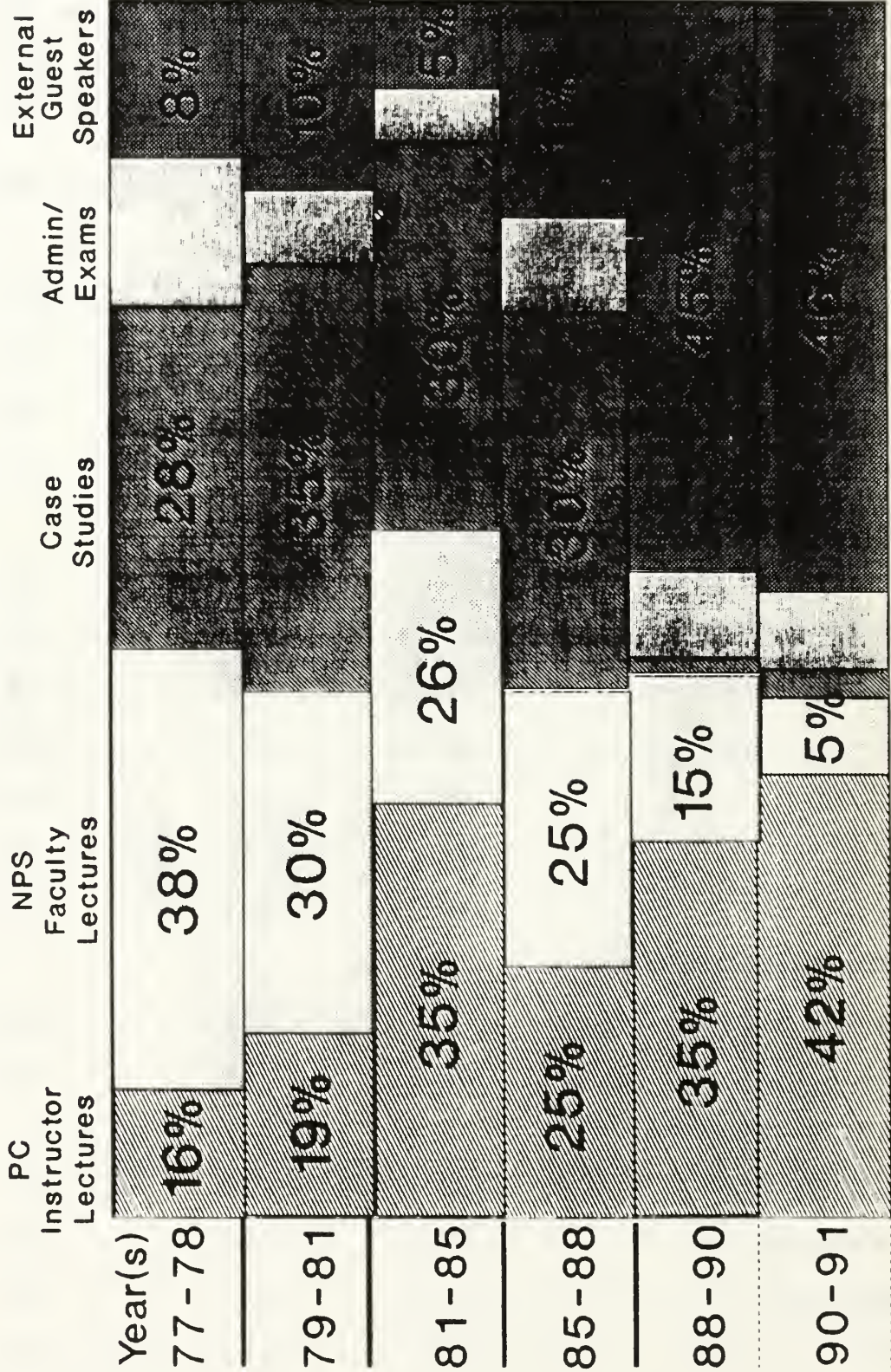
Other \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional Remarks/Recommendations \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# APPENDIX C: DEMOGRAPHIC BREAKDOWN OF NAVY PCC STUDENTS

OF TOTAL STUDENTS:	FY 88-89	FY 89-90	FY 90-91
US Military Officers	.31	.33	.28
US DoN Civilians	.68	.64	.72
Foreign DoN Civilians	.01	.03	.00
OF US MILITARY OFFICERS:			
Supply Corps	.49	.60	.35
Line	.44	.35	.61
Medical Service Corps	.03	.02	.03
USMC Officers	.04	.03	.01
OF US MILITARY OFFICERS:			
0-6	.02	.04	.00
0-5	.10	.09	.00
0-4	.22	.26	.28
0-3	.52	.51	.54
0-2	.08	.06	.03
0-1	.02	.02	.01
CWO	.04	.01	.00
OF TOTAL STUDENTS:			
HQ Level Field Staff	.35	.37	.29
Field Activities	.65	.63	.71
OF TOTAL STUDENTS:			
Compt/Deputy	.28	.29	.33
Accounting	.12	.13	.13
Budgeting	.45	.41	.42
Other	.15	.17	.12

# ALLOCATION OF CLASS TIME



APPENDIX E  
TOTAL RESPONSES TO THE NAVY PCC SURVEY



**TOTAL RESPONSES TO THE SURVEY ON THE LEARNING OBJECTIVES FOR THE NAVY PCC**

---

**QUESTION 2**

TOPIC AREA	not very important 1	2	moderately important 3	4	extremely important 5
a. Budget Formulation					
PPBS	5%	19%	31%	19%	25%
Budget Form Formulation	1%	2%	7%	31%	56%
Budget Review	1%	3%	12%	40%	43%
POM Issue paper	2%	19%	31%	27%	20%
b. Budget Execution					
Flow of funds	3%	3%	21%	27%	42%
Navy accounting systems	1%	8%	31%	29%	27%
IDA/FIPC	4%	12%	38%	34%	12%
Accounting Terms	1%	12%	31%	26%	26%
Accounting Classifications	1%	16%	35%	24%	22%
Accounting Reports	1%	12%	33%	27%	24%
Budget Execution	0%	1%	9%	46%	41%
Reimbursable accounting	0%	5%	32%	41%	21%
Prompt Payment Act	6%	23%	28%	23%	15%
A76/Contracts	8%	26%	34%	21%	7%
Civilian Pers	0%	6%	26%	24%	40%

c. Miscellaneous

Navy Stock Fund	6%	17%	45%	20%	8%
Navy Industrial Fund	5%	21%	40%	19%	13%
Audit/Mgmt Controls	1%	14%	38%	29%	17%
DOD/DON Fin Mgmt Organization	3%	14%	42%	26%	14%
Non-app Funds/MWR	11%	23%	29%	20%	15%
Comptrollership	1%	2%	15%	38%	44%
Plant property	5%	27%	28%	27%	8%
Appropriation Law	3%	7%	20%	29%	38%

d. Other

- Defense Management Review
- House Appropriations Committee Defense Priorities (morale, readiness, deployability, mobility, and sustainability)
- Brief Overview of commonly used forms like NAVCOMPT 2276, 2276A, RCP, and MIPRS
- DBOF
- Navy Comptroller Manual
- DoD/DoN Financial Management Trends
- DoD Downsizing
- Afloat versus Ashore Accounting
- Family Service Center Appropriations

QUESTION 5

Proposed changes/revisions to current learning objectives. Many of the same proposed changes were inputted under different objective areas.

\* indicates proposal recommended more than once

TOPIC AREA

LEARNING OBJECTIVE

Appropriations

- \* Revise "M" account Awareness of GAO role Changes to accounting classification codes

Budget Formulation	<ul style="list-style-type: none"> <li>* DoD budget guidance manual</li> <li>* DBOF</li> <li>Role of Project Managers in ACAT programs</li> <li>Do's and Don'ts seem trivial</li> <li>Expand OPN to include emphasis on PIF/PEIF</li> <li>* Emphasize unfunded requirements</li> <li>Add "differentiate between expense and investment criteria as they relate to O&amp;M,N vice procurement budgets"</li> <li>Change "OPN/IPE" to "OPN/IPE vice OPN/NON-IPE budget call request"</li> </ul>
Budget Review	<ul style="list-style-type: none"> <li>Obligations and outlays are execution indicators</li> <li>OMB "scoring" of TOA</li> <li>* DMRDs and PBDs</li> <li>Funds put in RAD don't always go to the activity because of other priorities</li> <li>Need for quantifiable data in support of unfunded items</li> <li>NC 1445 report</li> </ul>
Flow of Funds	<ul style="list-style-type: none"> <li>* CRA impact on continuing services</li> <li>Contractual provisions under CRA</li> <li>* Sequestor of budget authority under GRH and budget control acts</li> <li>What to do with allocation of dollars when continuing resolution begins the fiscal year</li> </ul>
Budget Review	<ul style="list-style-type: none"> <li>Reprogramming and cost notification requirements from DoN to DoD to Congress</li> <li>80% limitation on Obligations on 31 July</li> <li>* PPBS</li> </ul>
IDA	<ul style="list-style-type: none"> <li>Relationship to FERS in DoN</li> <li>* DFAS</li> <li>* Delete pre-IDA flow of financial info</li> </ul>
Accounting Terminology	<ul style="list-style-type: none"> <li>Accounting Classification Code (ACC) proposed by OSD(C)</li> </ul>

- \* Corporate Information Mgmt (CIM) Initiatives

Accounting Classifications      Eliminate "Understand the primary purpose of WIC with respect to Navy Financial Management General Ledger Accounts and how to read them

RMS Accounting      \* DoD(C) standardization efforts/CIM

Critical Aspects of Budget Execution      Revised Statutes Controls  
 \* Obligational and Expenditure Authority Managers should be held accountable for variances from operations

CA/Efficiency Review Programs      CA - restrictions by Congress  
 \* ER - OP-01 reevaluating based on TQL  
 Not very important

Accounting Reports      Continuous source of execution status and forecast of trends  
 Executive summaries essential for senior management

Prompt Payment Act      \* Cash Management Practices (Advance receipts/delay disbursements)

Plant Property      GFM/CFM Accountability  
 High VA and need for internal controls  
 Barcoding

Support Agreement/ Reimbursables      \* Major reemphasis at base closure activities  
 ISSA/MOA essential for continuity of support by performer and customer

Civilian Personnel      \* Managing to Payroll (MTP)

Navy Ind Fund/  
 Navy Stock Fund      \* DBOF

Auditing	New SECNAV/OPNAV policies for Command Evaluation Program
MWR	Impact of child care Impact of MWR conversion to civil service FY 92 Reimbursement Changes
DoD Organization	Not critical Make this brief
Role of the Comptroller	Staff vs. Operational Be familiar with financial and operating statements
POM Issue Papers	Related to PPBS New role in Central Commands (USCINC) in prioritizing and identifying warfighting issues Difference between a POM Issue Paper and a Base Assessment
Other	* Common NAVCOMPT forms (2276, 2276A, RCP, MIPRS)



APPENDIX F  
TOTAL RESPONSES OF NAVY PCC ATTENDEES  
TO THE NAVY PCC SURVEY

**TOTAL RESPONSES OF NAVY PCC ATTENDEES TO THE SURVEY ON THE  
LEARNING OBJECTIVES FOR THE NAVY PCC**

---

**QUESTION 2**

TOPIC AREA	not very important 1	2	moderately important 3	4	extremely important 5
a. Budget Formulation					
PPBS	4%	22%	26%	29%	18%
Budget Formulation	0%	2%	11%	33%	53%
Budget Review	0%	0%	9%	44%	44%
POM Issue paper	0%	15%	31%	33%	20%
b. Budget Execution					
Flow of funds	0%	7%	13%	29%	51%
Navy accounting systems	0%	9%	31%	31%	31%
IDA/FIPC operations	2%	11%	42%	15%	29%
Accounting Terms	0%	9%	27%	33%	31%
Accounting Classifications	0%	15%	33%	15%	36%
Accounting reports	0%	9%	36%	27%	29%
Aspects of budget execution	0%	0%	9%	31%	60%
Reimbursable accounting	0%	2%	24%	49%	24%
Prompt Payment Act	4%	29%	24%	27%	20%
A76/Contracts	0%	36%	38%	22%	2%
Civilian personnel/ Managing to payroll	0%	2%	15%	36%	47%

Facilities mgmt/ Public works	4%	9%	36%	40%	13%
----------------------------------	----	----	-----	-----	-----

c. Miscellaneous

Navy stock fund	7%	15%	49%	20%	9%
Navy industrial fund	9%	15%	44%	22%	9%
Audit/Mgmt controls	2%	15%	36%	33%	13%
DOD/DON financial management organ	0%	11%	51%	20%	11%
Non-app funds/MWR	0%	13%	36%	29%	22%
Comptrollership	0%	0%	11%	36%	53%
Plant property	2%	29%	22%	33%	9%
Appropriation Law	0%	7%	20%	31%	42%

QUESTION 3

Indicate the degree of time you feel is necessary for the each of the following

	less time		moderate time		more time
	1	2	3	4	5
Instructor Lectures	0%	11%	42%	31%	16%
Professional Guest Speakers	2%	7%	42%	31%	18%
Case Studies	0%	11%	29%	47%	13%
Discussion time (between students)	4%	13%	38%	29%	16%

QUESTION 4

If there are case studies, what specifically would you like to see?

- Budget drills: allocation of dollars, budget marks, setting funding priorities, labor reductions, macro vs. micro dollar management, RMS activity

- Funding: how to handle shortfalls thru reprogramming actions
- Develop OP 5 justifications, issue budget marks, write reclamation
- POM-budget-review-execution-manage to payroll-manpower-cuts-execution
- More practical accounting situations
- Appropriation law
- Use of expired funds
- Financial and civilian personnel management in downsizing
- Reporting of overobligation
- DFAS implementation
- Job description exercises

#### Additional Remarks/Recommendations (QUESTION 5)

(These only include remarks/recommendations which add to the course content. Any comments pertaining to the quality of the course are described in Chapter Three.)

- "M" account phase out, unit cost budgeting and defense business operating fund (DBOF) are the three most critical changes in financial management in DoD that should be addressed in the course

- The PCC should be expanded to three weeks. If that is not practical, how about a refresher?

- Any additional tips on efficiency, effectiveness, personnel, fund flow, and cost reduction methods would be helpful

- The necessity for communication within the Comptroller functions (accounting, payroll, budget) should be stressed. Being able to have open communication up and down the chain of command is most important.

## LIST OF REFERENCES

1. Demming, W. Edwards, Out of the Crisis, Massachusetts Institute of Technology, Center for Advanced Engineering Study, Cambridge, Massachusetts, 1986.
2. Walton, Mary, The Demming Management Method, Putnam Publishing Group, New York, NY, 1986.
3. O'Keafe, Sean, Department of Defense Comptroller, Memorandum 20 February 1991 enclosed in Financial Management Training and Education Catalog, April 1991.
4. Bienvenu, Bernard J., New Priorities in Training, American Management Association, Inc., 1989
5. Defense Management Report Decision No.985, Department of Defense Comptroller, May 1991.
6. Financial Mangement Education and Training Symposium Recommendations, Department of Defense Comptroller, 30 September 1991.
7. Telephone interview with Tom Steinberg, Deputy Director, Navy Comptroller Program Management Office, Pensacola, Florida, 8 November 1991.
8. Telephone Interview with John Keller, Representative, Defense Resource Management Education Center, Naval Postgraduate School, Monterey, California, 3 December 1991.
9. Navy Practical Comptrollership Course, Student Text, Naval Postgraduate School, Monterey, California.
10. Interview with Commander Glenn Eberling, SC, USN, Navy Practical Comptrollership Course Instructor, 10 October, 1991.
11. Moser, C.A. and Kalton, G.J., Survey Methods in Social Investigation, Basic Books, Inc., New York, NY, 1974.



### INITIAL DISTRIBUTION LIST

- |    |  |   |
|----|--|---|
| 1. | Defense Technical Information Center<br>Cameron Station<br>Alexandria, VA 22304-6145   | 2 |
| 2. | Library, Code 052-<br>Naval Postgraduate School<br>Monterey, CA 93943-5002   | 2 |
| 3. | CDR Glenn D. Eberling<br>Department of Administrative Sciences<br>Code AS/ER<br>Naval Postgraduate School<br>Monterey, CA 93943-5002 | 2 |
| 4. | Navy Comptroller Program Management Office<br>Naval Air Station, Building 625d<br>Pensacola, FL 32508-5175                           | 1 |
| 5. | LT Anne K. Hagstrom<br>121 Abaco Way<br>Ponte Vedra Beach, FL 32082  | 1 |











Thesis

H1124 Hagstrom

c.1 Learning objectives for  
the Navy Practical Comp-  
trollership Course.

Thesis

H1124 Hagstrom

c.1 Learning objectives for  
the Navy Practical Comp-  
trollership Course.



DUDLEY KNOX LIBRARY



3 2768 00033271 2